DOCUMENT RESUME

ED 250 466 CE 039 895

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TITLE Secretarial/Clerical Occupations. A Competency Based Articulated Curriculum.
INSTITUTION Indian Hills Community Coll., Ottumwa, Iowa.
SPONS AGENCY Iowa State Dept. of Public Instruction, Des Moines.
PUB DATE 82
NOTE 91p.; For related documents, see CE 039 894-899. Developed in cooperation with Merged Area XV High Schools.
PUB TYPE Guides - Classroom Use - Guides (For Teachers) (052)

EDRS PRICE MF01/PC04 Plus Postage.
DESCRIPTORS Accounting; *Articulation (Education); Bookkeeping; *Clerical Occupations; Clerical Workers; College School Cooperation; *Competence; *Competency Based Education; *Course Content; Curriculum Development; Curriculum Guides; Educational Mobility; Educational Planning; Educational Policy; Institutional Cooperation; Job Analysis; *Job Skills; Occupational Information; *Office Occupations Education; Program Content; Secondary Education; Secretaries; Shorthand; Student Evaluation; Task Analysis; Transfer Policy; Two Year Colleges; Typewriting; Vocational Education

ABSTRACT

This document is a competency-based curriculum guide designed to promote articulation in secretarial/clerical occupations training programs between and among secondary and postsecondary institutions in the Indian Hills Community College and Merged Area XV high schools in Iowa. The guide is organized in eight sections. The first six sections provide background information about the articulation project, the audiences served and competencies developed, testing procedures, and provisions for transfer of credits. Section VII, which makes up the greater part of the document, details the competencies in bookkeeping, accounting, shorthand, and typing needed by entry-level clerks/secretaries, and the enabling tasks needed to become proficient in the competencies. Each competency consists of three parts that, when used in combination, provide a detailed outline of major tasks that a student must accomplish to reach one or more previously stated student outcomes. The three parts are the task that the student must accomplish, the conditions under which the student must demonstrate the skills, and standards of acceptable performance. The final section of the guide lists job titles available in the local area keyed to relevant competencies. (KC)

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# A COMPETENCY BASED ARTICULATED CURRICULUM FOR

# SECRETARIAL/CLERICAL OCCUPATIONS

*A pilot project undertaken in cooperation with The Iowa State Department of Public Instruction*

CE039895

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# I. STATEMENT OF AUTHORSHIP

# SECRETARIAL/CLERICAL

The Director of this project is indebted to the following persons for their exemplary contributions to this publication. Compilation of this model reflects individual faculty preferences. Attempts to reproduce the effort with different faculty will likely produce variances in style.

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# II. INTRODUCTION

## INTRODUCTION

Indian Hills Community College, the twenty-six Local Education Agencies of Merged Area XV, Southern Prairie Area Education Agency XV (AEA), and the Iowa State Department of Public Instruction share a common commitment to offer current vocational opportunities to Iowans. This commitment has been demonstrated by undertaking a competency based Vocational Articulation project. In an effort to improve opportunities for students of secondary and post-secondary programs in Merged Area XV, those institutions mentioned above endeavored to create a solution to curricular problems such as redundancy, and gaps in subjects, occurring between secondary and post-secondary institutions. On October 21, 1981, an effort toward modifying existing curriculum was initiated by the Iowa Department of Public Instruction, Indian Hills Community College, Southern Prairie Area Education Agency XV, and all local Education Agencies in Merged Area XV. Persons instrumental in conceiving the project include: Jim Athen, Director of Career Education and Dr. Howard Hammond, Director of Teacher Certification, State Department of Public Instruction; Dr. John Van Ast, Associate Professor of Higher Education, Iowa State University; Ed Kuntz, Principal of Ottumwa High School; and Dr. Stephen M. Poort, Dean of Instruction, Indian Hills Community College.

## III. ACKNOWLEDGEMENTS

ACKNOWLEDGEMENTS

I am especially indebted to the members of the task force who provided sound counsel and strong support throughout the duration of this 24 month project. Task force members serving on behalf local secondary schools were: Dave Hotchkiss, Drafting (Ottumwa); Carol Gullion, Secretarial (Ottumwa); Ron Langgin, Electronics (Ottumwa); Keith Wells, Agriculture (Fairfield); Scott Moxom, Agriculture (Blakesburg); Harley Hecker, Welding (Ottumwa); and Carl Lawrence, Machine Shop (Ottumwa). Serving as task force members on behalf Indian Hills Community College were: Carl Moore, Drafting; Linda Poli and Connie Schmitz, Secretarial; Jerry Harshman, Electronics; Charles Rosenbalm and Dave McQuoid, Welding; and Everett Pilkington, Agriculture. Garland Ashbacher, Kirkwood Community College, served in support of the Agriculture model.

A special word of appreciation is due the following persons for their assistance in shaping the final form of this project. They are: Ed Kuntz, Principal and Ed Meyer, Vocational Director, Ottumwa High School; Don Smith, Consultant, State Department of Public Instruction; Ray Wingate, Educational Services Director, (AEA); Chuck Lawson, Vocational Director, Indian Hills; Bob Allison, Business Technologies Chairperson, Indian Hills; Dallas Dorsey, Trades and Industries Chairperson, Indian Hills; Betty Guest, Project Secretary; and Lew Debo and Shannon Vesely, Editors. Recognition should also be given to the selected private sector persons who helped on two occasions to reaffirm those competencies developed by task force members for each of the six vocational curriculum models.

It was our purpose to put forth a road map on the articulation process that could be emulated by interested educators elsewhere in Iowa. The effort described in this model is one of six end products of the total articulation process. Should the reader desire a copy of the final report he/she should contact Jim Athen, Director of Career Education, State Department of Public Instruction, Grimes State Office Building, Des Moines, Iowa 50319.

Stephen M. Poort, Ed.D
Project Director

Thomas Williamson, M.A.
Project Coordinator

IV.

PROJECT POLICY STATEMENT

DEFINITION OF ARTICULATION

AUDIENCES SERVED

COMPETENCIES DEVELOPED

## PROJECT POLICY STATEMENT

### DEFINITION OF ARTICULATION

Articulation, as defined in this project, is the sequential development of occupational competencies in a non-repetitive fashion building from simple to more complex competencies.

This project provides an articulated system for coordinating the preparation of students to enter the world of work. It is intended to: (a) assure the quality of training at various levels; (b) eliminate repetition and learning gaps as students move from one level of mastery to the next; (c) provide uniform methods of measuring acquired skills of students in various competencies; (d) record those measurements for the benefit of students, prospective employers, and educators who would improve quality of curriculum; (e) encourage employers to match personnel qualifications to specific job requirements; and (f) enable beginning students to understand what they are expected to learn.

### AUDIENCES SERVED

Project materials are designed for use by any or all of the following educationally-related groups: students, teachers, administrators, counselors, private sector representatives, and college registrars. Applications vary in accordance with user needs; however, specific suggestions on recommended usage can be found in the body of the final report.

### COMPETENCIES DEVELOPED

Competencies have been developed for each of the six vocational programs and articulated from the secondary to the post-secondary level. A separate listing of those competencies can be found in the body of each of the models.

# V. TESTING PROCEDURES

## TESTING PROCEDURES

The following represents those testing procedures in place as of June 30, 1984.*

| | Test on Secondary Level | Test on Post-Secondary Level | Competency Record Maintained |
|---|---|---|---|
| AGRICULTURAL OCCUPATIONS | X | | X |
| BUSINESS OCCUPATIONS | OPTIONAL | X | X |
| DRAFTING | | X | X |
| ELECTRONIC TECHNOLOGY | | X | X |
| MACHINE TRADES | | X | X |
| WELDING OCCUPATIONS | | X | X |

For answers to more specific questions regarding testing competency based articulated curriculum, participants are encouraged to contact any of the task force representatives identified on the authors' page of this model.

*Additional information such as individual course listings can be provided by contacting any of the authors of this curriculum model as well as the college registrar.

# VI. TRANSFER OF CREDIT

## TRANSFER OF SECRETARIAL/CLERICAL CURRICULUM

### SECONDARY

| COMPETENCIES | SEMESTER CREDITS | CATALOG NO. | COURSE |
|---|---|---|---|
| 1 | 2 Semesters | | Shorthand |
| 1,2,3,4,5,6,7,8<br>Intermediate Typing<br>9,10,11,12,13,14 | 2 Semesters | | Typing (one year) |
| 1,2,3,4,5<br>Advanced Typing<br>6,7,8,9,10,11,12,13 | 2 Semesters | | Typing (second year) |

### POST-SECONDARY

| COMPETENCIES | SEMESTER CREDITS | CATALOG NO. | COURSE |
|---|---|---|---|
| 1 | 2 Semesters | BU321T | Beginning Shorthand |
| 1 | 2 Semesters | BU322T | Inter. Shorthand |
| 1,2, | 2 Semesters | BU323T | Advanced Shorthand |
| 1,2,*3,4,5,6,7,8,9,<br>10,*11,12,13,14 | 2 Semesters | BU332T | Inter. Typing |
| 1,2,3,4,5,6,7,8,9,<br>10,11,12,13,*14,<br>15,16 | 2 Semesters | BU333T | Advanced Typing |

TRANSFER OF BOOKKEEPING CURRICULUM

SECONDARY

EXAMPLE

| COMPETENCIES | SEMESTER CREDITS | CATALOG NO. | COURSE |
|---|---|---|---|

POST-SECONDARY

EXAMPLE

| COMPETENCIES | SEMESTER CREDITS | CATALOG NO. | COURSE |
|---|---|---|---|
| 1,2,3,4,5,6,7,8 | 2 | BK010X | Bookkeeping I |
| 1,2,3,4,5,6,7,8 | 2 | BK011X | Bookkeeping II |

# VII. COMPETENCIES

## COMPETENCIES

Each competency consists of three parts that, when used in combination, provide a detailed outline of a major task that a student must accomplish to reach one or more previously-stated student outcomes. Competencies are described as follows:

a. Task - what the student must accomplish to demonstrate ability to perform the job outlined.

b. Conditions - A description of the circumstances under which the student demonstrates the skill. Usually included are:

   1. time allowance;
   2. tolerances allowed;
   3. references utilized;
   4. specific materials and tools needed;
   5. work location (if other than school site);
   6. and, other limitations unique to the task.

c. Standards of Acceptable Performance - Criteria described that constitute acceptable performance.

   These criteria must:

   1. be compatible with the task and condition;
   2. evaluate all components of the conditions;
   3. include the percentage of responses that must be correct if the competency is primarily cognitive;
   4. and, specify the standard of the criteria.

Competencies needed for initial employment are represented in this model. They are neither designated nor described by grade level. A student may complete all competencies available at a school subject to learning capability and time limitations. Competencies listed in this model do not attempt to represent all those taught at any participating secondary or post-secondary school.

BOOKKEEPING I

COMPETENCY NO. 1

TASK:

To obtain an understanding of the elements of accounting.

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with 85% accuracy within an hour. A calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Define given terms.
2. Name various types of office jobs that deal with accounting terms and concepts.
3. Explain how an understanding of accounting helps various people, such as managers, owners, investors, citizens, and employees.
4. Identify the three main types of businesses: those that sell services, those that produce goods, and those that sell goods.
5. List two advantages and two disadvantages of each of these types of business ownership: single proprietorship, partnership, and corporation.
6. Identify the various methods of processing data.
7. Identify the asset, liability, and owner's equity items of a business.
8. Given the amounts for two of the basic elements in the accounting equation, find the amount of the third (missing) element.
9. Given an unarranged list of the asset and liability items of a business and their amounts, a) classify each item as an asset or a liability, b) compute the total assets and the total liabilities, and c) determine the amount of the owner's equity.
10. Prepare a balance sheet, given the heading information and an unarranged list of the assets and liabilities with their amounts. The items, content, location of sections, arithmetic, and ruling should be arranged correctly on the balance sheet.
11. Prepare the equity section of the balance sheet for a single proprietorship, a partnership, and a corporation.

COMPETENCY NO. 2

TASK:

To analyze the effects of business transactions.

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with 85% accuracy within an hour. A calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.
2. Given a list of transactions, indicate which element or elements are changed by each transaction, and indicate whether the element or elements are increased or decreased.
3. Indicate how the accounting equation is affected by transactions that involve increases and decreases in assets and liabilities, and by transactions that involve increases and decreases in owner's equity from additional investments and withdrawals by the owner by a) identifying the elements changed by each transaction, b) entering the amount of increase or decrease in the equation items changed by the transaction, and c) proving the equality of the equation after each transaction has been entered.
4. Explain how the accounting equation is affected by transactions that involve increases and decreases in assets, liabilities and owner's equity, including revenues and expenses by a) identifying the fundamental elements changed by each transaction, b) entering the amount of increase or decrease in the equation items changed by the transaction, and c) proving the equality of the equation after each transaction has been entered.
5. Compute the net income or net loss given the total revenues and the total expenses.
6. Prepare an income statement given the heading information and an unarranged list of revenue and expense items with their amounts. The items, content, location of sections, arithmetic, and ruling should be arranged correctly on the income statement.
7. Given a list of items that appear on either the balance sheet or the income statement, tell on which financial statement each item appears.

COMPETENCY NO. 3

TASK:

Record transactions using accounts.

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with a 85% accuracy within an hour. A calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.
2. Compute the balance of a T account.
3. Indicate on which side of an account to record an entry for a beginning balance, for increases, and for decreases, also for asset, liability, and owner's equity accounts.
4. Open a T account for each item on a balance sheet and enter the balance on the correct side of each account.
5. By looking at an entry recorded in an asset or liability account, determine whether the entry increased or decreased the account balance.
6. Taking a series of transactions involving assets and liabilities and a) analyze each transaction by identifying the account(s) to be debited and the account(s) to be credited, and b) record each transaction in T accounts.
7. By looking at transactions recorded in T accounts for assets and liabilities, explain what happened in each transaction.
8. By looking at entries recorded in asset, liability, capital, revenue, and expense accounts, determine whether an entry increased or decreased the account balance.
9. Taking a series of transactions involving assets, liabilities and owner's equity a) analyze each transaction by identifying the account(s) to be debited and the account(s) to be credited, and b) record each transaction in T accounts.
10. By looking at transactions recorded in T accounts for assets, liabilities, capital, revenue, and expenses, explain what happened in each transaction.

COMPETENCY NO. 4

TASK:

To originate, journalize, and post.

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with a 85% accuracy within an hour. A calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.
2. Identify forms that are source documents.
3. Analyze journal entries and state what occurred in each transaction.
4. Record transactions in a two-column journal. All dates should be entered correctly. The correct accounts and amounts should be debited and credited. All items should be placed in the correct columns. The identations should be correct.
5. Assign account numbers from a chart of accounts to ledger accounts.
6. Post entries from a two column journal to ledger accounts.
6. Answer questions about the procedures for journalizing and posting.

COMPETENCY NO. 5

TASK:

Prove the ledger and prepare financial statements.

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with a 85% accuracy within an hour. A calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE

1. Define given terms.

2. Balance an account. This involves pencil-footing the total debits and total credits, determining the account balance, and entering the account balance.

3. Prepare a trial balance from the account balances in the ledger. The heading, the account titles and numbers, the totals, and the ruling should be correct.

4. Identify errors that will be revealed by the trial balance and errors that will not be revealed by the trial balance.

5. Locate errors in a trial balance that is out of balance. Then correct the trial balance and prepare one that is in balance.

6. Prepare income statements and balance sheets for single proprietorships, partnerships, and corporations directly from trial balances.

7. Prepare balance sheets in both the report form and the account form.

COMPETENCY NO. 6

TASK:

Close the ledger and interpret financial information.

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with a 85% accuracy within an hour. A calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.
2. Record entries that transfer amounts from one account to another.
3. Identify those accounts on a trial balance that would be closed at the end of the accounting period and those accounts on a trial balance that would not be closed.
4. Record in a journal the entries to close the revenue and expense accounts and the entries to transfer the net income (or net loss) to the capital account.
5. Balance and rule ledger accounts.
6. Prepare a postclosing trial balance from the account balances in the ledger. The heading, the account titles and numbers, the totals, and the rulings should be correct.
7. List in sequence the steps in the accounting cycle.
8. Identify seven basic flowchart symbols.
9. Read and prepare elementary flowcharts used in accounting.

COMPETENCY NO. 7

TASK:

Perform bank activities.

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with a 85% accuracy within an hour. A calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.
2. Fill in a checkbook stub, determine the new balance, and write a check.
3. Endorse a check using a blank endorsement, a full endorsement, and a restrictive endorsement (blank form and full form).
4. Prepare a deposit ticket to deposit coins, currency, and checks.
5. Describe how data is processed from deposit tickets and checks.
6. Analyze a bank statement.
7. Prepare a bank reconciliation statement.
8. Record entries in a petty cash book for cash received and cash paid out of the petty cash fund.
9. Prove the petty cash fund and total and rule the petty cash book.
10. Make the journel entries required to establish and replenish a petty cash fund.
11. Read a flowchart of a petty cash fund system.

COMPETENCY NO. 8

TASK:

Complete and perform activities for payroll accounting.

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with a 85% accuracy within an hour. A calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.
2. Compute the total hours worked from the times recorded on a time card.
3. Determine the gross earnings of an employee using each of the following pay plans: commission plan, hourly-rate plan, piece-rate plan, salary-commission plan, and salary plan.
4. Determine from tax tables the amounts to be withheld from an employee's gross earnings for federal income tax and FICA taxes.
5. Compute an employee's gross earnings, deductions, and net pay.
6. Enter payroll data in a payroll register and in employee earnings records.
7. Record payroll transactions in the journal. This includes entries for the payroll expense and liabilities, the employer's payroll taxes, and payment of the payroll.
8. Describe the procedures for paying the payroll by check, by cash and by bank transfer.
9. Give the purpose of each of the following payroll reports and tax returns:

   Employee's Witholding Allowance Certificate (Form W-4)
   Employer's Annual Federal Unemployment Tax Return (Form 940)
   Employer's Quarterly Federal Tax Return (Form 941)
   Federal Tax Deposit (Form 501)
   Federal Tax Deposit (Form 508)
   Transmittal of Income and Tax Statements (Form W-3)
   State Unemployment Compensation Tax Return
   Wage and Tax Statement (Form W-2)

10. Determine the due dates and amounts for payroll tax deposits and payments.
11. Journalize the transactions for depositing and paying the various federal and state payroll taxes. This includes the employees' federal income tax and state payroll taxes. This includes the employees' federal income tax withheld, employee and employer FICA taxes, and federal and state unemployment compensation taxes.
12. Tell the numbers and due dates of the payroll tax returns that must be filed
13. Identify and locate the data needed to complete the payroll tax return.
14. Describe several duties performed by a general office clerk.

BOOKKEEPING II

COMPETENCY NO. 1

TASK:

To process cash receipts

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with 85% accuracy within an hour. The use of a calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.
2. Answer questions about the principles for the control of cash receipts.
3. Answer questions about the source documents for cash receipts.
4. Prepare a cash proof.
5. Answer questions about a flow-chart of the subsystem for cash receipts.
6. Describe the accounting concept for control.
7. Answer questions about the procedure for journalizing and posting cash receipts transactions in a two-column general journal or a one-column cash receipts journal.
8. Maintain a one-column cash receipts journal. This includes entering the memorandum entry; journalizing the cash receipts transactions; and footing, proving, and ruling the journal.
9. Post the individual entries and the total from the cash receipts journal to the proper ledger accounts.
10. Maintain a two-column general journal in an accounting system that uses a specific journal for cash receipts. This includes journalizing and posting the transactions.
11. Explain the accounting concept for accumulating amounts and posting by total.

COMPETENCY NO. 2

TASK:

To process cash payments

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with 85% accuracy within an hour. The use of a calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.
2. Read a flow-chart of a cash payments subsystem.
3. Answer questions about the procedures for journalizing and posting cash payments transactions in a two-column general journal or a one-column cash payments journal.
4. Maintain a one-column cash payments journal. This includes journalizing the cash payments transactions and footing, proving, and ruling the journal.
5. Post the individual entries and the total from the cash payments journal to the proper ledger accounts.
6. Maintain a ledger that uses four-column balance ledger forms for the accounts.
7. Explain the accounting concept for safeguarding cash.
8. Answer questions about the procedure for journalizing and posting cash shortages and cash overages.
9. Answer questions about the procedure for verifying the cash account balance and the checkbook balance during the month and at the end of the month.
10. Analyze transactions involving cash shortages, cash overages, bank charges, and bank deductions by a) identifying the account to be debited and the account to be credited, b) identifying the journal in which the entry would be recorded, and c) indicating whether a change would be made on the checkbook stub.
11. Use a special cash receipts journal and cash payments journal to journalize transactions involving cash shortages, cash overages, and bank charges.
12. Prepare a cash proof of the cash receipts journal, cash payments journal, and checkbook during the month and at the end of the month.
13. Explain the accounting concept for proving assets.

COMPETENCY NO. 3

TASK:

Process purchases of merchandise

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with 85% accuracy within an hour. The use of a calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.
2. Read procedural flow-charts of a subsystem for purchases on credit.
3. Answer questions about the people and the business forms and procedures for ordering merchandise and receiving merchandise.
4. Maintain inventory cards for merchandise.
5. Read procedural flow-charts and a system flow-chart of a subsystem for purchases on credit.
6. Answer questions about the people and the business forms and procedures for accounting for merchandise and storing merchandise.
7. Explain the accounting concept for control and how it relates to purchases on credit.
8. Verify the extensions and the totals on an invoice.
9. Maintain a one-column purchases journal. This includes journalizing the purchases on credit transactions and footing, proving, and ruling the journal.
10. Answer questions about the procedures for journalizing and posting transactions of purchases for cash and purchases on credit. The journals used are a one-column cash payments journal and a one-column purchases journal.
11. Post the entries for a purchases journal to the proper accounts in the ledger.
12. Answer questions about the use of a subsidiary ledger for accounts payable.
13. Maintain a subsidiary accounts payable ledger that uses a three-column balance ledger form for the accounts.
14. Post the entries from a purchases journal to accounts in the general ledger and subsidiary ledger.
15. Prepare a schedule of accounts payable and then prove the schedule with the controlling account in the general ledger.
16. Explain the accounting concepts for the controlling account and the schedule of subsidiary ledger.
17. Answer questions about the forms and procedures for recording transportation charges.

COMPETENCY NO. 3 (CONT'D)

CRITERIA OF ACCEPTABLE PERFORMANCE -(CONT'D)

18. Answer questions about the forms and procedures for recording purchases, returns and allowances.

19. Compute the total cost of delivered merchandise.

20. Journalize and post transactions involving transportaion charges and purchases returns and allowances. The journals used are a one column purchases journal, a one-column cash payments journal, and a two-column general journal.

21. Explain the accounting principle for the net cost of purchases.

22. Explain the accounting concept for the type of accounts used.

23. Answer questions about credit periods, cash discounts, and the use of a multicolumn journal for recording cash payments.

24. Compute the end of discount periods, the end of credit periods, the amount of purchase discounts, and the net amount owned for purchase invoices.

25. Compute the cost of delivered goods and the net purchases.

26. Journalize and post transactions involving cash discounts.

27. Journalize and post cash payments transactions in a multicolumn cash payments journal.

28. Explain the concept of purchase discounts.

COMPETENCY NO. 4

TASK:

To process sales on credit

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with 85% accuracy within an hour. The use of a calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.
2. Read flow-charts of a subsystem for sales on credit.
3. Answer questions about the people and the business forms and procedures for processing a customer's order.
4. Maintain one-column and multicolumn sales journals. This includes journalizing the sales on credit transactions and footing, proving, and ruling the journal.
5. Maintain a subsidiary accounts receivable ledger that uses a three-column balance ledger form.
6. Post the entries from a sales journal to the proper accounts in the general ledger and the accounts receivable ledger.
7. Prepare a schedule of accounts receivable.
8. Journalize and post the collection of sales taxes.
9. Journalize and post the payment of sales taxes to the tax commission.
10. Answer questions about the forms and procedures for recording sales returns and allowances.
11. Journalize and post transactions involving sales returns, sales allowances, sales taxes on sales returns and allowances, and delivery charges The journals used are one-column and multicolumn sales journals, a multicolumn cash payments journal, and a two-column general journal.
12. Compute the end of discount periods, the end of credit periods, the amount of sales discounts, and the net amount owed for sales invoices.
13. Journalize cash receipts transactions in a multicolumn cash receipts journal.
14. Post the individual entries and the totals from a multicolumn cash receipts journal to the proper accounts in the general ledger and the accounts receivable ledger.
15. Age customers' accounts and prepare a schedule of accounts receivable by age.

COMPETENCY NO. 5

TASK:

Prepare end-of-period adjustments and statements

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with 85% accuracy within an hour. The use of a calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.
2. Read a flow-chart of an accounting system.
3. Answer questions about the procedure for using a drawing account and a capital account for recording transactions involving investments and withdrawals by the owner of a business.
4. Determine the following items for making purchases, the return of purchases, and the adjustments to increase and decrease merchandise inventory; the amounts for the entries, the accounts debited and credited, the new balances of the accounts, and whether the new balances are debit balances or credit balances.
5. Answer questions about recording transactions for the purchase and use of prepaid expenses (prepaid insurance and supplies on hand). Also determine the amounts for the entries, the accounts debited and credited, the new balances of the accounts, and whether the new balances are debit balances or credit balances.
6. Explain the accounting principles for the cut off date, for matching, and for prepaid expenses.
7. Enter data on a ten-column worksheet if you are given a trial balance and data about the adjustments for merchandise inventory and prepaid expenses (prepaid insurance and supplies on hand): a) when the merchandise inventory increases and decreases, b) when the amounts are given for the unused supplies and for the cost of supplies used, c) when the amounts are given for the unexpired insurance and for the expired insurance.
8. Combine the amounts in the Trial Balance columns and the Adjustments columns of the worksheet to obtain the amounts for the Adjusted Trial Balance columns.
9. Move each amount in the Adjusted Trial Balance columns of a worksheet to the proper columns in the Balance Sheet or Income Statement sections.
10. Compute the net income or net loss on a worksheet.
11. Given the amounts for several items on a schedule of cost of goods sold, find the amounts of the missing items.
12. Prepare a schedule of cost of goods sold given the data on a worksheet.

COMPETENCY NO. 5 (CONT'D)

CRITERIA OF ACCEPTABLE PERFORMANCE (CONT'D)

13. Prepare an income statement for a merchandising business given the data on a worksheet and a schedule of cost of goods sold.

14. Prepare a statement of owner's equity given the data on a worksheet and the additional investments and/or permanent withdrawals.

15. Prepare a classified balance sheet in report form, given the data on a worksheet and a statement of owner's equity.

16. Explain the accounting principles for classifying assets and for classifying liabilities.

17. Answer questions about adjusting entries and closing entries for a merchandising business.

18. Answer questions about a worksheet and a postclosing trial balance for a merchandising business.

19. Journalize and post the adjusting entries and closing entries if you are given the data on a worksheet and the financial statements.

20. Interpret financial data regarding the financial statements that you prepared.

COMPETENCY NO. 6

TASK:

Record bad debts and depreciation

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with 85% accuracy within an hour. The use of a calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.
2. Answer questions about the direct write-off method for bad debts given data in a general journal, a general ledger, comparative income statements, and a balance sheet.
3. Answer questions about the allowance method for bad debts given data in a general journal, general ledger, worksheet, and financial statements.
4. Given the data for making adjustments for bad debts according to the allowance method, enter the adjustments on the worksheet and financial statements and journalize and post the adjusting entries.
5. Explain the accounting principle for reporting receivables.
6. Answer questions about the three methods of estimating bad debts; percentage of net sales, percentage of total accounts receivable, and percentage of aged accounts receivable.
7. Answer questions about recording actual bad debt losses.
8. Answer questions about recording collections of bad debts that have been written off.
9. For each of the three methods of estimating bad debts, compute the amount of the adjustment and journalize and post the adjusting entries and the closing entries.
10. Journalize and post the entries to record the estimated bad debt loss for an accounting period, the actual bad debt losses, and the collection of an account previously written off as a bad debt.
11. Answer questions about determining the amount of depreciation, recording depreciation, and determining the book value from data given on a worksheet or in a general journal.
12. Compute the estimated amount of depreciation of fixed assets and their current book value using the straight-line method.
13. Compute the amount of the adjustment, complete the worksheet and financial statements, and journalize the adjusting entries to record bad debts, prepaid expenses, and depreciation for an accounting period.
14. Explain the accounting principles for depreciation and reporting depreciation.
15. Given the data for making adjustments for bad debts, prepaid expenses, and depreciation, compute the amount of the adjustments, enter the adjustments on the worksheet and financial statements, and journalize and post the adjusting entries.

COMPETENCY NO. 7

TASK:

Record accurals and deferrals

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with 85% accuracy within an hour. The use of a calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.

2. Answer questions about recording transactions to incur accrued expenses, adjust for accrued expenses, and pay the accrued expenses.

3. Given the data for making adjustments for accrued expenses, compute the amount of the adjustments, enter the adjustments on the worksheet and financial statements and journalize and post the adjusting entries and closing entries.

4. Answer questions about recording transactions to adjust for accrued revenue and to receive the accrued revenue.

5. Answer questions about recording transactions to receive deferred revenue and to adjust for deferred revenue.

6. Record transactions for adjusting and receiving accrued revenue and for receiving and adjusting deferred revenue.

7. Given the data for making the adjustments for an accounting period, compute the amount of the adjustments, enter the adjustments on the worksheet and financial statements, and journalize and post the adjusting entries and the closing entries for merchandise inventory, prepaid expenses, bad debts, depreciation, accrued revenue, accrued expenses and deferred revenue.

COMPETENCY NO. 8

TASK:

Prepare a multicolumn journal

CONDITIONS AND LIMITATIONS:

Given a progress test, the student will be able to complete the test with 85% accuracy within an hour. The use of a calculator is permissable.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Define given terms.

2. Indicate the accounts debited and credited and the columns used to record transactions in a combination journal.

3. Verify the accuracy of the combination journal by preparing a proof.

4. Indicate how the individual entries and the column totals in a combination journal are posted to the ledger accounts.

SHORTHAND I

COMPETENCY NO. 1

TASK:

To demonstrate a mastery of Gregg Shorthand theory.

CONDITIONS AND LIMITATIONS:

Given a standardized theory test of 100 items, dictated in a period of 10 minutes, the student will transcribe the test in a period of 20 minutes.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Write the shorthand outline from the dictation.
2. Transcribe the shorthand outlines, in longhand, within 20 minutes.
3. Achieve a score of 90 percent accuracy or higher.

SHORTHAND I

COMPETENCY NO. 2

TASK:

To demonstrate a mastery of the brief forms in the Gregg Shorthand system.

CONDITIONS AND LIMITATIONS:

Given a dictation of all of the brief forms, the student will write the shorthand outline from the dictation and transcribe in longhand within a 15-minute time allowance.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Write the correct shorthand outline.
2. Transcribe the outline correctly, stating all words for which an outline stands.
3. Correctly spell all responses.
4. Achieve a score of 98 percent accuracy.

SHORTHAND I

COMPETENCY NO. 3

TASK:

To demonstrate the ability to take new matter dictation and transcribe it.

CONDITIONS AND LIMITATIONS:

Dictation of medium difficulty material, unpreviewed, will be given for a period of 3 minutes. The student will then transcribe, at the typewriter, within a period of 20 minutes.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Present a typewritten transcript which scores 95 percent accuracy.
2. Be permitted to use a standard dictionary.
3. Be charged errors for incorrectly transcribed words, missing or repeated material, misspelled words, punctuation errors, and typographical errors.
4. Pass two different takes at each speed level.
5. Receive a certificate of proficiency upon the completion of each speed level.
6. Receive a grade of A for dictation speed of 90 wpm., or above, a grade of B for dictation speed of 80 wpm., and a grade of C for dictation speeds of 60 and 70.

BEGINNING SHORTHAND

COMPETENCY NO. 1

TASK:

Perform stenographic activity by demonstrating the ability to use an acceptable form of shorthand during dictation and transcribe the notes into acceptable form.

CONDITIONS AND LIMITATIONS:

The student will be given oral dictation of new matter material for 3 minutes at 60 words per minute. He/she must transcribe the notes at the typewriter with 95 percent accuracy within 30 minutes. A dictionary may be used as a spelling reference.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Complete the transcription within the time limit.
2. Make all necessary corrections for spelling and typing errors.
3. Use shorthand outlines during dictation, not longhand abbreviations.
4. Have accuracy of 95 percent or better on transcribed notes.
5. Do transcription from the notes and not from memory.
6. Errors for scoring are: omitted words, added words, substituted words, and misspelled words.
7. Turn in both the shorthand notes and transcribed material.

INTERMEDIATE SHORTHAND

COMPETENCY NO. 1

TASK:

Perform stenographic activity by demonstrating the ability to use an acceptable form of shorthand during dictation and transcribe the notes into acceptable form

CONDITIONS AND LIMITATIONS:

The student will be given oral dictation of new matter material for 5 minutes at 80 words per minute. He/she must transcribe the notes at the typewriter into acceptable letter form with 95 percent accuracy within 30 minutes. A dictionary may be used as a spelling reference.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Complete the transcription within the time limit.
2. Make all necessary corrections for spelling and typing errors.
3. Use shorthand outlines during dictation, not longhand abbreviations.
4. Have accuracy of 95 percent or better on transcribed notes.
5. Do transcription from the notes and not from memory.
6. Errors for scoring are: omitted words, added words, substituted words, misspelled words, incorrect punctuation, incorrect word division, incorrect capitalization, incorrect expression of numbers, poor corrections.
7. Turn in both the shorthand notes and transcribed material.

ADVANCED SHORTHAND

COMPETENCY NO. 1

TASK:

Perform stenographic activity by demonstrating the ability to use an acceptable form of shorthand during dictation and transcribe the notes into acceptable form.

CONDITIONS AND LIMITATIONS:

The student will be given oral dictation of new matter material for 5 minutes at 100 words per minute. He/she must transcribe the notes at the typewriter into acceptable letter form with 95 percent accuracy within 30 minutes. A dictionary may be used as a spelling reference.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Complete the transcription within the time limit.
2. Make all necessary corrections for spelling and typing errors.
3. Use shorthand outlines during dictation, not longhand abbreviations.
4. Have accuracy of 95 percent or better on transcribed notes.
5. Do transcription from the notes and not from memory.
6. Errors for scoring are: omitted words, added words, substituted words, misspelled words, incorrect punctuation, incorrect word division, incorrect capitalization, incorrect expression of numbers, poor corrections.
7. Turn in both the shorthand notes and transcribed material.

ADVANCED SHORTHAND

COMPETENCY NO. 2

TASK:

The student will demonstrate the ability to take office-style dictation of business correspondence and transcribe the shorthand notes into acceptable letter form.

CONDITIONS AND LIMITATIONS:

Given an unpreviewed letter containing common business vocabulary dictated at uneven and unplanned speeds, the student will transcribe the letter by mailable standards at a transcription rate of 15 words a minute. A dictionary may be used as a spelling reference.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. The letter will be dictated office-style, containing changes, pauses, additions, and corrections.
2. A five-minute editing period is permitted prior to transcription.
3. Use an acceptable letter format.
4. Correct spelling capitalization, word division, number usage, and punctuation.
5. All errors neatly corrected.
6. Intended meaning conveyed.

TYPING (ONE YEAR)

COMPETENCY NO. 1

TASK:

To produce straight copy.

CONDITIONS AND LIMITATIONS:

5-minute timed writings, with 5 or less errors.

CRITERIA OF ACCEPTABLE PERFORMANCE

The student will:

1. Type from straight copy material for a period of 5 minutes.
2. Produce copy which contains 5 or less errors.
3. Proofread the material typed, circle any errors, and compute the w.p.m.
4. Be assigned a letter grade of: A for 50 wpm. or more, B for 45-49 wpm., C for 30-45 wpm., and D for 25 -29 wpm.

TYPING (ONE YEAR)

COMPETENCY NO. 2

TASK:

To produce statistical copy.

CONDITIONS AND LIMITATIONS:

5-minute timed writings, with 5 or less errors.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Type from statistical copy material for a period of 5 minutes.
2. Submit copy which contains 5 or less errors.
3. Proofread the material typed, circle any errors, and compute the wpm.
4. Be assigned a letter grade of: A for 40 wpm. or more. B for 35 - 39 wpm., C for 25 - 34 wpm., and D for 20 - 24 wpm.

TYPING (ONE YEAR)

COMPETENCY NO. 3

TASK:

Report Typing:
- One page
- Two or more pages
- Short report with footnotes
- Business reports
- Business reports with tables
- Manuscripts, bound or unbound, with table of contents, outline, bibliography, title page
- Minutes of meetings

CONDITIONS AND LIMITATIONS:

Given arranged copy, unarranged copy, handwritten copy, or rough draft, the student will type a report.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Evaluate the material and determine how it will be best presented.
2. Follow any directions or suggestions given.
3. Determine the form that is to be followed.
4. Type the material carefully and accurately.
5. Proofread for content and correctness of typing.
6. Neatly correct any errors.
7. Have work evaluated on the basis of correctness of form, placement, attractive appearance, and accuracy of presentation.

TYPING (ONE YEAR)

COMPETENCY NO. 4

TASK:

Letters: Personal business letter
Business letters
Block style
Modified block style
Form letters
Special features
Special styles
Addressing envelopes

CONDITIONS AND LIMITATIONS:

Given the content of the letter in arranged, unarranged copy, handwritten copy, or rough draft, the student will prepare a mailable letter.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Read the material carefully and note any corrections, inconsistencies in copy, etc.
2. Follow a prescribed letter style or select one that is appropriate as the case may be.
3. Follow any specific directions given.
4. Make carbon copies as required.
5. Type the material carefully and accurately.
6. Proofread and correct any errors.
7. Address an envelope.
8. Have work evaluated on basis of correctness of form, visual impression, and accuracy.

TYPING (ONE YEAR)

COMPETENCY NO. 5

TASK:

Tabulation: Short tables
Simple tables with column headings
Multi-column tables
Lists
Tables with multiple headings

CONDITIONS AND LIMITATIONS:

Given the information for a table, the student will design a presentation that will be easily read and understood and will be visually pleasing.

CRITERIA OF ACCEPTABLE PERFORMANCE

The student will:

1. Determine what the presentation is to convey.
2. Evaluate the information to be presented and determine an order of presentation.
3. Follow the basic rules of vertical and horizontal placement for tables and design a plan.
4. Type the table accurately.
5. Proofread carefully for correctness of information and correctness of typing.
6. Neatly correct any errors.
7. Be evaluated on the basis of correctness, ease of reading and understanding, and visual impression.

TYPING (ONE YEAR)

COMPETENCY NO. 6

TASK:

To demonstrate a mastery of general information necessary to prepare typed material.

CONDITIONS AND LIMITATIONS:

A written question-answer exercise to check understanding of the following general areas:

- Size of standard typing paper
- Vertical spacing
- Horizontal spacing
- Horizontal and vertical centering
- Figuring left and right margins
- Standard indentions for paragraphing, enumerations, outlines, etc.
- Spacing after standard punctuation marks
- Rules for word division
- Expression of numbers
- Capitalization rules
- Use of various business forms

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Complete the 100-item exercise with a score of 85 percent or higher.

TYPING (ONE YEAR)

COMPETENCY NO. 7

TASK:

To prepare a personal data sheet for oneself.

CONDITIONS AND LIMITATIONS:

The student will be given a sample of an acceptable form for a personal data sheet. He or she will compile the information necessary for himself or herself and prepare a personal data sheet.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Follow a basic form.
2. Present all information clearly and completely.
3. Type the material until it appears nearly flawless.
4. Be evaluated on the visual appearance of his/her personal data sheet, the correctness and completeness of the information.
5. Retype the data sheet as necessary.

INTERMEDIATE TYPING

COMPETENCY NO. 1

TASK:

The student will demonstrate the ability to set correct margins and type straight-copy material by touch with increasing speed and accuracy using correct posture and efficient stroking and machine manipulation techniques.

CONDITIONS AND LIMITATIONS:

Margins should be set for a 60-space line and given a five-minute period and straight-copy material of average word length, the student will type a minimum of 45 net words per minute or 45 words per minute with no more than five errors.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Set margins correctly.
2. Set a 5-space tab indention.
3. Set machine for single spacing.
4. Proofread the typed copy and circle all errors after timing.
5. Correct no errors during the five-minute timing.
6. Net words per minute (NWPM) equals gross words minus 10 times each error divided by 5.

INTERMEDIATE TYPING

COMPETENCY NO. 2

TASK:

The student will demonstrate the ability to horizontally, vertically, and spread-letter center material on different paper lengths.

CONDITIONS AND LIMITATIONS:

Given a short handwritten or typewritten announcement, invitation, or list of items (8-10 lines), the student will type an original copy at a minimum production rate of 4 production words per minute (pwam) within 20 minutes with all errors corrected.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Acceptable horizontal and vertical centering.
2. Acceptable spread-letter centering.
3. Centered headings.
4. Correct placement for paper length.
5. All errors neatly corrected.
6. Project completed as specified in special instructions.

INTERMEDIATE TYPING

COMPETENCY NO. 3

TASK:

The student will demonstrate the ability to identify machine parts, change a ribbon, change correction tape, and clean machine parts.

CONDITIONS AND LIMITATIONS:

Given an operator's manual, the student will demonstrate to the instructor how to change a ribbon, correction tape, element, impression control, spacing control, and multiple-copy control during a 20-minute oral test.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. After all changes made, the machine will operate in good condition.

2. The student must answer questions after studying manual.

INTERMEDIATE TYPING

COMPETENCY NO. 4

TASK:

The student will demonstrate the ability to apply typewriting skill to simple tabulations.

CONDITIONS AND LIMITATIONS:

Given handwritten or typewritten two or three-column simple tables of average length (50-100) containing a main heading, secondary heading, and column headings with instructions concerning the number of spaces between columns, the student will type an original copy on a full or half sheet of paper within a 25 minute period with all errors corrected.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Completed within the time limit.
2. Acceptable horizontal and vertical centering.
3. Appropriate spacing between columns.
4. Centered headings.
5. Appropriate spacing between headings and in body.
6. Correct paper length as specified in special instructions.
7. All errors neatly corrected.

INTERMEDIATE TYPING

COMPETENCY NO. 5

TASK:

The student will demonstrate the ability to apply typewriting skill to leftbound, topbound, or unbound manuscripts.

CONDITIONS AND LIMITATIONS:

Given a typewritten or handwritten manuscript with footnotes containing a minimum of two-pages, the student will type an original copy in leftbound, unbound, or topbound format at a minimum production rate of 10 (pwam) with all errors corrected.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Specified format used.
2. Correct spacing.
3. Appropriate top, side, and bottom margins.
4. All errors neatly corrected.
5. All footnotes in correct format.
6. Pages numbered properly.
7. Correct format for headings, side headings, and paragraph headings.
8. Quoted or enumerated items in correct format.
9. Completed within the time limit.

INTERMEDIATE TYPING

COMPETENCY NO. 6

TASK:

The student will demonstrate the ability to apply typewriting skill to business correspondence.

CONDITIONS AND LIMITATIONS

Given a typewritten or handwritten personal note or personal business letter of average length (100-300 words), the student will type an original letter using one of the three following styles: blocked/full-blocked blocked/modified blocked, semi-blocked/indented, at a minimum production rate of 10 production words per minute (pwam).

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Specified format used.
2. Accepted vertical placement of copy.
3. Acceptable horizontal placement of margins.
4. Appropriate punctuation used.
5. All errors neatly corrected.
6. Completed at minimum production rate or better.

INTERMEDIATE TYPING

COMPETENCY NO. 7

TASK:

The student will demonstrate the ability to type addresses and special notations on envelopes.

CONDITIONS AND LIMITATIONS:

Given No. 10 envelopes, No. 6 3/4 envelopes, a mailing list with on-arrival and postal directions, the student will type addresses and special notations if indicated at a rate of approximately 1 envelope per minute.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Addresses located within the area read by optical character scanning equipment.
2. Special notations located in proper placement.
3. All errors correctly neatly.

INTERMEDIATE TYPING

COMPETENCY NO. 8

TASK:

The student will demonstrate the ability to correctly fold and insert correspondence into envelopes.

Given six signed letters or memos and No. 10, No. 6 3/4, and window envelopes, the student will correctly fold and insert letters/memos into each of the envelopes; one correctly done for each of the three envelopes.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Letter is inserted in the correct way.

2. Letter is folded according to standard roles for envelope size used.

INTERMEDIATE TYPING

COMPETENCY NO. 9

TASK:

The student will demonstrate the ability to type business forms.

CONDITIONS AND LIMITATIONS:

Given source documents and forms that require typing on lines, in boxes, after guide words, and in columns, the student will complete the required forms.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. All necessary data form source documents are transferred.
2. Placement is neat and consistent.
3. All errors neatly corrected.

INTERMEDIATE TYPING

COMPETENCY NO. 10

TASK:

The student will demonstrate ability to type from edited copy and produce a mailable paragraph.

CONDITIONS AND LIMITATIONS:

Given a paragraph of approximately 50-75 words, edited by the use of proofreader's symbols, the student will make all necessary corrections by retyping the paragraph by mailable standards.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Correctly read all proofreader symbols.
2. Retype paragraph using 50-space line.
3. Correct all typing errors.

INTERMEDIATE TYPING

COMPETENCY NO. 11

TASK:

The student will demonstrate the ability to correctly type a carbon pack.

CONDITIONS AND LIMITATIONS:

Given a request for an original and a file copy and an indication that the file copy need not be corrected perfectly, the student will properly assemble a carbon pack, insert it into the machine, and type the problem, making necessary corrections on carbon where student determines they are necessary.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Carbon pack is assembled properly and inserted properly.

2. Errors in names, amounts, key words, and unusual words are neatly corrected on file copy.

3. All other corrections on the original appear on the copy as strikeovers or handwritten corrections.

4. Entire copy is legible.

INTERMEDIATE TYPING

COMPETENCY NO. 12

TASK:

The student will demonstrate ability to prepare and type a memo form.

CONDITIONS AND LIMITATIONS:

Given rough draft material, the student will prepare a memo form and correctly type the material on the prepared memo form using acceptable memo standards.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Memo heading correctly prepared.
2. Correct spacing between heading and body of memo.
3. Correct margins maintained.
4 Correct closing information typed.
5. All errors corrected neatly.

INTERMEDIATE TYPING

COMPETENCY NO. 13

TASK:

The student will demonstrate the ability to locate and mark with standard proofreading symbols the errors on an incorrect copy.

CONDITIONS AND LIMITATIONS:

Given an incorrect copy of a paragraph containing 20 common typographical errors, the student will mark the errors with the correct proofreading symbols.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. The student will correct the copy with no more than 2 undiscovered errors.

2. The student will correct the copy with no more than 2 incorrect proofreading symbols.

INTERMEDIATE TYPING

COMPETENCY NO. 14

TASK:

The student will demonstrate the ability to type a letter or memo indicating enclosure notation(s).

CONDITIONS AND LIMITATIONS:

Given a request to type a letter or memo requiring an enclosure notation, the student will type the notation in correct form and placement.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. The enclosure notation will have correct vertical placement.
2. The notation will be identified correctly.
3. The notation will be typed in one of the acceptable styles.
4. The notation errors will be neatly and correctly typed.

ADVANCED TYPING

COMPETENCY NO. 1

TASK:

The student will demonstrate the ability to type straight-copy material by touch control using correct posture and efficient stroking and machine manipulation techniques.

CONDITIONS AND LIMITATIONS:

Given a five-minute period and straight-copy material of average word length, the student will type a minimum of 55 net words per minute or 55 words per minute with 5 or less errors.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Set one-inch margin.
2. Type line for line from the copy.
3. Set machine for single spacing.
4. Proofread the typed copy and circle all errors after timing.
5. Correct no errors during the five-minute timing.
6. NWPM = gross words - 10 x each error divided by 5.

ADVANCED TYPING

COMPETENCY NO. 2

TASK:

The student will demonstrate the ability to apply typewriting skills to a two-page letter.

CONDITIONS AND LIMITATIONS:

Given straight copy, handwritten, or rough draft copy, the student will produce a two-page letter according to the given evaluative criteria at a minimum production rate of 15 words a minute.

CRITERIA OF ACCEPTEABLE PERFORMANCE:

1. Specified format used.
2. Accepted vertical placement of copy.
3. Acceptable horizontal placement of margins.
4. Appropriate punctuation used.
5. Second page heading correctly typed.
6. All errors neatly corrected.
7. Completed at minimum production rate or better.

ADVANCED TYPING

COMPETENCY NO. 3

TASK:

The student will demonstrate the ability to apply typewriting skills to a NOMA/AMS letter.

CONDITIONS AND LIMITATIONS:

Given straight copy, handwritten, or rough draft copy, the student will produce a NOMA/AMS letter according to the given evaluative criteria at a minimum production rate of 15 words a minute.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Specified format used.
2. Accepted vertical placement of copy.
3. Acceptable horizontal placement of margins.
4. Appropriate punctuation used.
5. All errors neatly corrected.
6. Completed at minimum production rate or better.

ADVANCED TYPING

COMPETENCY NO. 4

TASK:

The student will demonstrate the ability to type common business forms such as: purchase requisitions, purchase orders, invoices, statements of account, credit memorandums, expense reports, receipts, voucher checks.

CONDITIONS AND LIMITATIONS:

Given pre-printed business forms that require typing on lines, in boxes, after guide words, or in columns, plus the information for completing the forms, the student will type any of the forms at a minimum production rate of 7 words a minute.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. All applicable information must be typed on the form in appropriate spaces.

2. Placement of copy must be consistent and evenly aligned with all errors neatly corrected.

ADVANCED TYPING

COMPETENCY NO. 5

TASK:

The student will demonstrate the ability to type a title page for a report, manuscript, or term paper.

CONDITIONS AND LIMITATIONS:

Given the rough draft information, the student will prepare a title page for a top-bound, left-bound, or unbound report making the page attractive to read. A source manual may be used or student may use his/her own originality.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. All necessary information included.
2. Vertical placement attractive.
3. Horizontal placement correct for style of report specified.
4. All errors neatly corrected.

ADVANCED TYPING

COMPETENCY NO. 6

TASK:

The student will demonstrate the ability to type an outline in acceptable form.

CONDITIONS AND LIMITATIONS:

Given a one-page outline in rough draft and minimal instructions as to preferred arrangement, the student will type a transmittable copy at a rate of 10 words per minute.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Outline format followed.
2. Well balanced placement.
3. Errors neatly corrected.
4. Completed within time limit.

ADVANCED TYPING

COMPETENCY NO. 7

TASK:

The student will demonstrate the ability to type a final copy of a set of minutes.

CONDITIONS AND LIMITATIONS:

Given typed minutes of a previous meeting as a guide and handwritten or rough draft copy of the current meeting, the student will type a final copy at a rate of 15 words per minute.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Form matches that of the guide provided the student.
2. Content identical to the handwritten or rough draft copy.
3. All errors neatly corrected.

ADVANCED TYPING

COMPETENCY NO. 8

TASK:

The student will demonstrate the ability to type a final copy of an agenda.

CONDITIONS AND LIMITATIONS:

Given handwritten or rough draft copy of information for an agenda, the student will type a final copy with all information included and placement correct at a rate of 15 words per minute.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. All necessary information included and placed in logical order.
2. Acceptable vertical and horizontal placement.
3. Leaders typed correctly, if used .
4. Content identical to the handwritten or rough draft copy.
5. All errors neatly corrected.
6. Completed within the time limit.

ADVANCED TYPING

COMPETENCY NO. 9

TASK:

The student will demonstrate the ability to type mailing or folder labels.

CONDITIONS AND LIMITATIONS:

Given individual blank labels, continuous form labels, and appropriate lists of data, the student will type the contents of the lists on the labels, not wasting more than 2 labels out of 10.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Each item in the list on a separate label.
2. Format acceptable form .
3. Content identical to source.
4. Vertical and horizontal placement correct.
5. All errors neatly corrected.
6. Required degree of accuracy.

ADVANCED TYPING

COMPETENCY NO. 10

TASK:

The student will demonstrate the ability to apply typewriting skill to an advanced leftbound, topbound, or unbound manuscript.

CONDITIONS AND LIMITATIONS:

Given an edited rough draft of a two-page manuscript with at least two footnotes per page and instructions for style and binding, the student will type a final copy at a minimum production rate of 15 words per minute with all errors corrected.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. All editing notations followed.
2. Footnotes according to style guide.
3. Specified format used.
4. Correct spacing.
5. Appropriate top, side, and bottom margins.
6. Pages numbered properly.
7. Correct format for headings, side headings, and paragraph headings.
8. Quoted or enumerated items in correct format.
9. All errors neatly corrected.
10. Completed within time limit.

ADVANCED TYPING

COMPETENCY NO. 11

TASK:

The student will demonstrate the ability to apply typewriting skill to preparing a bibliography page.

CONDITIONS AND LIMITATIONS:

Given a handwritten or rough draft copy of bibliography items, the student will prepare a final copy in correct form. A bibliography reference book may be used. Must have five out of six references typed correctly.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Correct bibliography form used.
2. Item in correct alphabetic order.
3. Heading correctly typed.
4. All errors neatly corrected.
5. Degree of accuracy accomplished.

ADVANCED TYPING

COMPETENCY NO. 12

TASK:

The student will demonstrate the ability to apply typewriting skill to financial statements.

CONDITIONS AND LIMITATIONS:

Given handwritten rough drafts of two single page financial statements and style samples, the student will prepare a transmittable copy with 100 percent accuracy within 30 minutes.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Form following sample.
2. Content identical to source data.
3. All errors neatly corrected.
4. Degree of accuracy 100 percent.

ADVANCED TYPING

COMPETENCY NO. 13

TASK:

The student will demonstrate the ability to type advanced tabulations.

CONDITIONS AND LIMITATIONS:

Given a handwritten or rough draft of a single page table of seven or more columns of data and instructions to omit some columns, rearrange others, and to use a specified style, the student will type a transmittable copy of the table within 30 minutes meeting mailable standards.

CONDITIONS AND LIMITATIONS:

1. Balanced copy vertically and horizontally.
2. Used appropriate spacing between columns.
3. Centered headings.
4. Used single, double, or triple spacing as appropriate.
5. Corrected all errors neatly.
6. Typed rulings correctly.
7. Typed source note correctly.
8. Typed leaders correctly if used.
9. Completed within time limit.

ADVANCED TYPING

COMPETENCY NO. 14

TASK:

The student will demonstrate the ability to type a rough draft directly from the spoken word.

CONDITIONS AND LIMITATIONS:

Given oral dictation at a typewriter, the student will type a rough draft directly from the spoken word, editing his/her rough draft.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. Copy is double spaced.
2. Contentn of the draft is identical to dictation.
3. Typing errors are corrected by cross outs and/or legible proofreading symbols.
4. Copy contains no unmarked typographical errors or spelling errors.

ADVANCED TYPING

COMPETENCY NO. 15

TASK:

The student will demonstrate the ability to type a simple medical history patient file, consent form, or lab report.

CONDITIONS AND LIMITATIONS:

Given an edited rough draft the student will retype a medical form to the given specifications with medical office standards for accuracy, within 20 minutes.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. All special instructions followed.
2. Margins correct for medical form.
3. Correct typing of medical terms.
4. Format generally acceptable.

ADVANCED TYPING

COMPETENCY NO. 16

TASK:

The student will demonstrate the ability to type any of the following legal forms: partnership agreement, endorsements, bill of sale, or last will and testament.

CONDITIONS AND LIMITATIONS:

Given an edited rough draft, the student will retype the legal document according to the special instructions with legal office standards for accuracy, within 20 minutes.

CRITERIA OF ACCEPTABLE PERFORMANCE:

1. All special instructions followed.
2. Margins correct for legal form used.
3. Spacing correct for legal form prepared.
4. Errors neatly corrected that may be altered on legal documents.
5. Errors initialed after corrections, where appropriate.
6. Document titles typed in correct style.

ACCOUNTING

COMPETENCY NO. 1

TASK:

To journalize from source documents.

CONDITIONS AND LIMITATIONS:

Given source documents, the student will prepare a journal entry. A variety of transactions given would include the use of the general journal, special journals, and the combination journal.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Survey the source document.
2. Formulate business decisions about recording the entry.
3. Determine which journal will be used to record the transaction.
4. Record the entry.

ACCOUNTING

COMPETENCY NO. 2

TASK:

Post to the general ledger and subsidiary ledgers.

CONDITIONS AND LIMITATIONS:

Given a correctly prepared journal and the necessary ledgers, the student will post individual items and column totals as indicated.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Determine the ledger to which the item or column total is to be posted.
2. Follow the steps of posting.
3. Complete the posting to the appropriate ledger.

ACCOUNTING

COMPETENCY NO. 3

TASK:

To complete an 8-column work sheet.

CONDITIONS AND LIMITATIONS:

Given a general ledger which is properly posted to date and the necessary information for the adjustments, the student will prepare a trial balance and complete the adjustments section, income statement section and the balance sheet section of the work sheet.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Determine the account balances in the ledger.
2. Run a trial balance.
3. Make the necessary adjustments.
4. Complete the income statement section, thus determining net income or loss for the fiscal period.
5. Complete the balance sheet section.
6. Do all work in pencil.
7. Use correct rulings.

ACCOUNTING

COMPETENCY NO. 4

TASK:

To prepare the end-of-fiscal-period financial statements.

CONDITIONS AND LIMITATIONS:

Given a completed 8-column work sheet, the student will prepare a formal income statement, capital statement, and balance sheet.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Present the income statement in an acceptable form.
2. Prepare the capital statement in an acceptable form.
3. Prepare the balance sheet in an acceptable form.
4. Complete all statements in ink, neatly written, with correct rulings.

ACCOUNTING

COMPETENCY NO. 5

TASK:

Journalize the adjusting and closing entries from the work sheet and post them to the general ledger.

CONDITIONS AND LIMITATION :

Given a completed 8-column work sheet, the student will make the adjusting and closing entries in the general journal and post to the general ledger.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Explain why adjusting and closing journal entries are necessary.

2. Journalize the adjusting entries from data on the work sheet.

3. Prepare the closing entries from the data on the work sheet to:

    a. Close income statement accounts with credit balances
    b. Close income statement accounts with debit balances
    c. Record net income or net loss in the capital account
    d. Close the drawing account into the owner's capital

4. Post adjusting and closing journal entries to the general ledger.

ACCOUNTING

COMPETENCY NO. 6

TASK:

Prepare a post-closing trial balance.

CONDITIONS AND LIMITATIONS:

Given the general ledger after adjusting and closing entries have been posted and the ledger balanced and closed, the student will prepare a post-closing trial balance.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Compile a list of balances of accounts remaining open.

2. Prepare a post-closing trial balance to determine whether those accounts now open are in balance.

ACCOUNTING

COMPETENCY NO. 7

TASK:

To prepare a payroll and record the accompanying transactions.

CONDITIONS AND LIMITATIONS:

Given a list of employees, earnings information, and the necessary payroll tax tables and information, the student will prepare the payroll and record the payroll transactions in the journal.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will:

1. Take a written examination over terms, basic accounting principles, business decisions about accounts, taxes, and reports pertaining to the payroll.
2. Prepare a payroll.
3. Record and post payroll transactions.

ACCOUNTING

COMPETENCY NO. 8

TASK:

To demonstrate a general understanding of the following topics:

Uncollectable accounts
Valuation of accounts receivable
Assets and depreciation
Notes and interest
Accruals: Revenue and expenses
Business organizations
Automated data processing

CONDITIONS AND LIMITATIONS:

A written examination will be provided which will test the understandings, basic accounting principles involved, and how business decisions are affected by them.

CRITERIA OF ACCEPTABLE PERFORMANCE:

The student will achieve a score of 85 percent or higher.

# VIII. JOB OPPORTUNITIES

## JOB OPPORTUNITIES

Many of the competencies listed in this booklet lead to jobs that are available in the 10 counties served by the 26 Local Education Agencies and Indian Hills Community College in Southeastern Iowa. Students, teachers, and counselors may use the following information in designing course emphases for more effective instruction and counseling.

Secretarial/Clerical
Dictionary of Occupational Titles

| Master Title | DOT Number |
|---|---|
| Secretary (Clerical) Secretarial Steno | 201.362-030 |
| Stenographer (Clerical) Clerk-Steno | 202.362-014 |
| Supervisor, Word Processing | 203.137-010 |
| Clerk-Typist | 203.362-010 |
| Transcribing-Machine Operator | 203.582-058 |
| Typist | 203.582-066 |
| File Clerk I | 206.362-010 |
| File Clerk II | 206.367-014 |
| Supervisor, Files | 206.137-101 |
| Bookkeeper | 210.382-014 |
| Correspondence Clerk | 209.262-010 |
| Personnel Clerk | 209.362-026 |
| Clerk, General | 209.562-010 |
| Bookkeeper II | 210.382-018 |
| General-Ledger Bookkeeper | 210.382-018 |
| Teller, Head | 211.132-010 |
| Cashier I | 211.362-010 |
| Teller | 211.362-018 |
| Cashier II | 211.462-010 |
| Check Cashier | 211.462-026 |
| Manager, Statement Clerk | 214.137-014 |
| Insurance Clerk | 214.362-022 |
| Invoice-Control Clerk | 214.362-026 |
| Rate Clerk, Passenger | 214.362-030 |
| Billing Typist | 214.382-014 |
| Deposit Refund Clerk | 214.482-014 |
| Rater (Insurance) | 214.482-622 |
| Timekeeper | 215.367-022 |
| Payroll Clerk | 215.482-010 |
| Collection Clerk | 216.362-014 |
| Advice Clerk | 216.382-014 |
| Accounting Clerk | 216.482-010 |
| Adding Machine Operator | 216.482-014 |
| Calculating-Machine Operator | 216.482-022 |
| Posting Clerk | 216.587-014 |
| Coin Wrapper | 217.686-010 |
| Administrative Clerk | 219.362-010 |
| Attendance Clerk | 219.362-014 |
| Statement Clerk | 219.362-058 |
| Check Writer | 219.382-010 |
| Insurance Clerk | 219.387-014 |
| Grading Clerk (Education) | 219.467-010 |
| Insurance Checker | 219.482-014 |
| Reproduction Order Processor | 221.367-058 |
| Mailroom Supervisor | 222.367-034 |
| Lost & Found Clerk | 222.367-034 |
| Inventory Clerk | 222.387-026 |
| Shipping & Receiving Clerk | 222.387-050 |

| | |
|---|---|
| Stock Clerk | 222.387-058 |
| Distributing Clerk | 222.587-018 |
| Laboratory Clerk | 222.587-026 |
| Mailer | 222.587-030 |
| Route-Delivery Clerk | 222.587-034 |
| Router | 222.587-038 |
| Checker | 222.687-010 |
| Receiving Checker | 222.687-018 |
| Shipping Checker | 222.687-030 |
| Appointment Clerk | 237.367-010 |
| Information Clerk | 237.367-022 |
| Receptionist | 237.367-038 |
| Hotel Clerk | 238.362-010 |
| Reservation Clerk | 238.362-014 |
| Office Helper | 239.567-010 |
| Classified Ad Clerk | 247.367-010 |
| Teacher Aide | 249.367-014 |